

**Amendments to the Specification:**

Please delete the Abstract of the Disclosure in its entirety and replace it with the following:

~~The present invention relates to an in-plane switching mode LCD and a method of manufacturing the same, in which data electrodes and common electrodes in a unit pixel have the same light transmitting area to reduce the luminance difference according to positive or negative polarity of an applied DC voltage. The~~ An in-plane switching mode LCD having an improved picture quality comprises first and second substrates; a plurality of pixel areas defined on the first substrate; data electrodes and common electrodes alternately formed in each of the pixel areas and patterned to have the same light transmitting area according to the applied voltage; and a liquid crystal layer between the first and second substrates. ~~The~~ A method of manufacturing the in-plane switching mode LCD comprises: preparing the first and second substrates; forming a plurality of gate lines and data lines on the first substrate to define a plurality of pixel areas; forming a plurality of data electrodes and common electrodes to ~~be alternately formed~~ alternate in each pixel areas and have the same light transmitting area in applying voltage; and forming a liquid crystal layer between the first and second substrates.

Please delete the Title of the Invention in its entirety and replace it with the following:

IN-PLANE SWITCHING MODE LIQUID CRYSTAL DISPLAY DEVICE HAVING  
AN IMPROVED PICTURE QUALITY AND A METHOD OF MANUFACTURING THE  
SAME.